Mr. M. N. Paramesvaran Pillai : May I know from the member whether the Assistant Excise Commissioner appointed the special party with his sanction ?

Mr. C. O. Madhavan : No sanction is necessary.

Attachment of properties for amounts due from abkari contractors.

87. ***Mr. G. Narayana Aiyar :** Will the Government be pleased to state :

(*a*) whether claims and objections to attachment of properties do arise when properties are attached for amounts due from abkari contractors ;

(*b*) who tries such cases ;

(*c*) who conducts such cases for the Excise Department ;

(*d*) whether vakils are engaged for the same ; and

(*e*) if so, who pays their fees ?

Mr. C. O. Madhavan : (*a*) Yes. Occasionally.

(*b*) Objections raised are enquired into by the Tahsildar within whose jurisdiction the property is situate.

(*c*) When cases are launched before courts of law, the Sirkar Vakil conducts the case on behalf of the Sirkar.

(*d*) No.

(*e*) The question does not arise in view of the answer to part (*d*).

Mr. G. Narayana Aiyar : May I know from the member who orders the attachment of properties ?

Mr. C. O. Madhavan : The Tahsildars.

Mr. G. Narayana Aiyar : May I know from the member who effects the attachment of properties ?

Mr. C. O. Madhavan : The pakuthi authorities under the Revenue Recovery Regulation.

Mr. G. Narayana Aiyar : May I know to which court the claims are to be preferred against attachment ?

Mr. C. O. Madhavan : The whole procedure is laid down in the Revenue Recovery Regulation, Sir.

President : You draw the attention of the honourable member to the Regulation wherein the whole procedure is laid down.

Mr. G. Narayana Aiyar : Is it not to the Tahsildar that the attachment claim has to be preferred ?

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Mr. C. O. Madhavan: Everything is contained in that Regulation.

Mr. G. Narayana Aiyar: May I know from the member whether there are officers in the Excise Department who have passed any examination in law to conduct such cases?

Mr. C. O. Madhavan: Which cases?

Mr. G. Narayana Aiyar: Cases in which attachments are made and claims preferred.

Mr. C. O. Madhavan: There is no case here, Sir. It is only a question of recovery of money by attachment and sale of property.

Mr. G. Narayana Aiyar: When property is attached for amounts due from an abkari contractor, third parties file claims. In such cases, may I know from the member whether there are officers in the department who are qualified in law to conduct such cases?

Mr. C. O. Madhavan: The officers of the Excise Department have nothing to do with it, Sir.

Mr. M. N. Paramesvaran Pillai: May I know from the Excise Commissioner whether he is constituted as an appellate authority in all these matters?

Mr. C. O. Madhavan: The Excise Commissioner is invested with the powers of a Division Peishkar under the Revenue Recovery Regulation and he exercises all those powers.

Mr. P. Padmanabhan Tampi: May I know from the member whether, when movable properties are attached claims are preferred to the Tahsildar?

Mr. C. O. Madhavan: Attachment of movable properties may be made for recovery of old arrears or current arrears. Steps for the recovery of current arrears are taken by the officers of the Excise Department. So far as the old arrears are concerned, the revenue officers take action.

Mr. P. Padmanabhan Tampi: When claims against attachment for recovery of current arrears are preferred who is the authority to look into that?

Mr. C. O. Madhavan: The Excise Commissioner is the authority placed above the officers of the Department; but there has been no instance in which any such claim has been preferred before me.

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